

# Form 1040 – Adjustments to Income

Adjustments to Income	
23 Educator expenses	0.
24 Certain business expenses of reservists, qualified performing artists, and fee-based government officials. Form 2106 or 2106-EZ	0.
25 Health savings account deduction. Form 8889	0.
26 Moving expense. Form 3903	0.
27 Deductible part of self-employment tax	0.
28 Self-employed SEP, SIMPLE, and qualified plans	0.
29 Self-employed health insurance deduction	0.
30 Penalty on early withdrawal of savings	0.
31 Alimony paid. Recipient's SSN: _____ and amount _____	0.
32 IRA deduction	0.
33 Student loan interest deduction	0.
34 Tuition and fees deduction	0.
35 Domestic production activities deduction. Form 8903	0.
Other: Reforestation	0.
Sub-pay (Trade Act)	0.
Jury duty pay you gave to your employer	0.
501(c)(18) pension plan	0.
PPR	0.
Form 2555, line 50	0.
Archer MSA deduction. Form 8853	0.
Deduction for whistleblower fees	0.
Attorney fees and court costs for discrimination claims	0.
<b>36 Total adjustments</b>	<b>0.</b>
<b>37 Adjusted gross income</b>	<b>60,700.</b>

This facsimile form is not approved for filing directly to the IRS.  
Print IRS form using "Print Return" or "Print Current Form".

Health Savings Account - link to Form 8889 (HSA Certification required)

Auto calculated from Sch SE.

Flows over from input of 1099-INT in Interest Statement.

If the taxpayer paid alimony to more than one person, link to the Alimony Paid Worksheet.

Link to 1040-wkt2, Student Loan, Education Worksheet, and insert the amounts of student loan interest paid.

Hint: (Must be Certified for Military) Link from line 26 of Form 1040 to access Form 3903, Moving Expenses. Check the box near the top of the form to indicate an Armed Forces PCS move.

Hint: If the taxpayer contributed to a Roth or a traditional IRA, whether it is deductible or not, you should link to the IRA worksheet from Line 32 of Form 1040 and enter the amount of the contribution on the appropriate line. (see note)

**Note:** Taxpayer's age must be 70½ or younger to contribute to a traditional IRA; if married filing separately, **could not** have lived together any time during the year.